IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s):

Nambiar et al.

Application No.:

10/577,121

Filing Date:

February 22, 2007

Confirmation No.:

1229

Title:

Process for Preparing Thiazolidinediones

Examiner:

Patricia L. Morris

Group Art Unit:

1625

RESPONSE TO RESTRICTION REQUIREMENT

MAIL STOP NON-FEE AMENDMENT Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated March 6, 2008, Applicants submit the following response.

A Listing of the Claims begins on page 2 of this paper.

Remarks begin on page 5 of this paper.